IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE P.R.RAMAN

FRIDAY, THE 5TH JANUARY 2007 / 15TH PAUSHA 1928

WP(C).No. 591 of 2007()

PETITIONER:

M/S. AKAI COMMISSIONER ELECTRONICS INDIA LTD., 2-B, 2ND FLOOR, ISLAND CASTLE, OPP: YMCA, CHITTUR, ERNAKULAM, REPRESENTED BY ITS ACCOUNTS OFFICER, PRATAP K. MENON.

BY ADV. SRI.ARIKKAT VIJAYAN MENON
SRI.HARISANKAR V. MENON
SMT.MEERA V.MENON

RESPONDENTS:

1. ASSISTANT COMMISSIONER (ASSMT)-I, DEPARTMENT OF COMMERCIAL TAXES, SPECIAL CIRCLE-II, ERNAKULAM.

2. DEPUTY COMMISSIONER OF COMMERCIAL TAXES (APPEALS), SALES TAX COMPLEX, ERNAKULAM.

BY GOVT.PLEADER SRI SOJAN JAMES

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 05/01/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

P.R. RAMAN, J.

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W.P.(C) NO. 591 OF 2007

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DATED THIS, THE 5TH DAY OF JANUARY, 2007

J U D G M E N T

Ext.P5 interim order is impugned herein to the limited extent of requiring the petitioner to furnish security for the balance amount. Pending consideration of the appeal, by Ext.P5 order petitioner was required to deposit 50% of the disputed tax and to furnish security for the balance to the satisfaction of the assessing authority. Petitioner has produced Ext.P6 to evidence the fact that he has already deposited 50% of the tax as directed by the appellate authority in Ext.P5 order. However, he submits that the further condition to furnish security for the balance amount could not be complied with as he will have to get two solvent sureties. As this is a matter pertaining to the first appeal and 50% of the balance tax has already been deposited by the petitioner, the stay granted by the appellate authority will continue if the petitioner furnishes a self bond without sureties.

The writ petition is disposed of as above.

P.R. RAMAN,
JUDGE.

knc/-